

EXHIBIT C

Pippins
Kingswood Road
Penn
High Wycombe
Buckinghamshire
HP10 8JE

The Honorable Claude M Hilton
Senior United States District Judge

12 April 2016

Dear Sir,

Re: Mr Albert Cambata

In the matter concerning Albert Cambata, we have been asked to write this personal statement in mitigation and are happy to do so having known Albert and his wife Celia for many years.

We first met Albert in the summer of 1986 when he and Celia decided to marry. Celia had been at school in England with my wife and they have known each for nearly 50 years now. Albert and Celia have become our close friends since the wedding and although we have lived in different parts of the world we have always remained in close contact and met up when our respective family schedules permitted. Since Albert and Celia moved to Switzerland, and also because their daughters chose to complete their education in London, we now get together with them much more frequently. We are close to the family and are godparents to their youngest daughter. Celia is godmother to our younger son. We have also acted as guarantor for their daughters when the girls were renting flats in London and when the landlord needed a UK resident to act as guarantor.

We are surprised to hear that Albert has been charged with a regulatory tax offence as he would be one the last people we would have expected to transgress in such a way. Albert is a stickler for things being done correctly and always adheres to the proper procedures. He does not take short cuts or cut corners - in any part of his life.

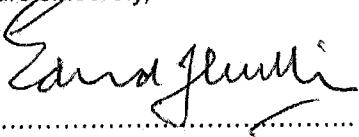
He is certainly ashamed and very self conscious about what has happened and has admitted that what he did was wrong. He is rightly proud of his achievements and is devastated that he has fallen short of the high standards he sets himself. He is a well regarded member of the neighbourhood in Lugano where they live and is embarrassed about the negative impact this might have on his standing in the local community. Albert and Celia have always tried to do the 'right thing' and to that end support charities both locally and overseas. Albert is particularly distressed that the events that have led him before the court are unlike him and are an aberration from the usual level of excellence to which he operates.

We are certain that there will be no repetition of this offence and, knowing Albert, he will double and redouble his efforts to ensure that this will never happen again.

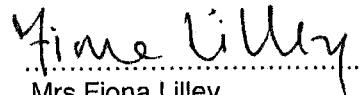
We would ask you to take in to account his previous good character and his past exemplary record of paying his dues when rendering your sentence.

If we can be of any further assistance to the court, please do not hesitate to contact us.

Yours sincerely,


Edward J. Flum

Squadron Leader E C J Flum (Royal Air Force (Retired))


Fiona Lilley

& Mrs Fiona Lilley

April 19, 2016

To The Honorable Claude M. Hilton
Senior United States District Judge

I am writing to share with you a description of my perception of Albert Cambata's character; what follows is an account likely different from what you might imagine whilst contemplating my father's charges, it is a relationship that only a daughter could reveal. I hope it adds valuable dimension to your decision-making process.

When reflecting on moments that define my interactions with my father, a memory springs to mind: sitting on large square pillows in a room above our garage, he instructed me to calm my mind and focus on my breath as it left my nostrils. I was fourteen, completely fresh to the idea of meditation. "This is the most important thing I can ever give you," he said, and guided my younger sisters and I through thirty minutes of mindful awareness, inhaling and exhaling, as we gently let go of any thoughts that entered our consciousness, focusing entirely on the present.

Meditation and yogic spiritual reflection have accompanied me through my teens and into my mid-twenties, intertwining with my father's guidance as foundations for my growth. Throughout each major milestone of my life, my father was present. In the last 5 years I have graduated with distinction from a BA in Anthropology and my MSc in Climate Science from two top universities - achievements that I owe to the resilience, work ethic, and curiosity my father instilled in me from a young age. Visiting Natural History exhibitions, Duemos, citadels, and ancient human settlements, national landmarks, caves and mountain peaks, my adolescence together with my siblings' was designed full of opportunities to absorb the world around us and question everything - including our own privilege. Education and learning in all forms considered paramount facets of our development, my father challenged my sisters and I to eventually find work in fields that made us feel fulfilled and challenged - thus I have made my way to the realm of international development, environmentalism, and social enterprise. I have worked in challenging and remote environs, and supported by my father's consistent encouragement and protection. Rather than question my choices, he asks me what I need to feel at my most safe and comfortable. In each of our experiences, through times of awards and promotions, as well as times of rejection, my father never let us become discouraged - or too overzealous with pride. Whenever my sisters or myself are facing a physical or material difficulty, we are generously urged to consider coming home where we know we can find health, balance and wellness once again.

I try to emulate my father in work environments: his sharp critical thinking skills and problem-solving abilities, his generous and dignified nature - especially to those he manages - and his good humour remind me that working with people is about forming long-term relationships built on loyalty. Even the waitstaff at nearly every restaurant or hotel we have visited more than once recognise him by name and go out of their way to provide us with comfort and hospitality. His guidance throughout my own entrepreneurial endeavours has taught me that to realise a vision one must lead with compassion, acquire experience and employ constant attention to detail. His strict adherence to organised and effective action has also had a profound effect on us all.

We were all shocked to hear of the tax offence and every member of our family is disappointed by the events that lead to the current situation, especially my father, who has on multiple occasions expressed remorse for failing to pay his full USA taxes for 2007 and 2008 and the repercussions the decision has inflicted on our lives, knowing that what had transpired was wrong. If it is any consolation, my sisters and I have been raised to always file our own taxes honestly and on time, to never treat finances frivolously, and to conservatively plan for the future. We are strong advocates of responsible government spending and the democratic process in which we keenly participate. I've known my father as a strictly law-abiding individual and he has brought us up to appreciate those values.

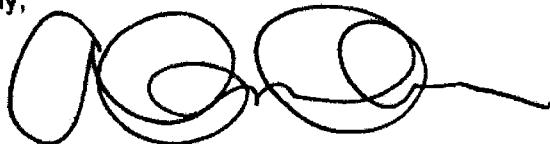
As a family unit we stand strong, stable and optimistic during difficult times, and we all hope for a judgement that allows us to continue to enjoy our journey together, without being splintered - especially as Astara, Alaya and I enter our mid-20's with dreams of, one day soon, starting families of our own. Above all else, we hope that justice is served in a way that is fair and considerate, and

April 19, 2016

we trust that your decision will reflect that. Above all, we are certain that nothing of this nature could happen again.

Please do not hesitate to contact me with any further questions or requests.

Sincerely,

A handwritten signature consisting of three stylized, overlapping circles of varying sizes, followed by a horizontal line extending to the right.

Altaire Cambata
First Daughter of Albert Cambata

6 April 2016

12 Highwood Court
22 Highbury Crescent
London
United Kingdom, N5 1RX

To The Honorable Claude M. Hilton
Senior United States District Judge

Your Honor,

Thank you for taking the time to read this letter and allowing me the opportunity to represent my father's character in my own words.

I am Victoria J A Cambata, daughter of Albert and Celia Cambata. I am twenty-four years old, live in London and work as a researcher at Grace Blue Worldwide.

My father is supportive, intelligent, spiritual, loving and I am so grateful for what he has taught me. He supports me and stands with me in every step of my life's journey: education, career, creative ambitions, and personal discovery. I would trust him with anything, from relationship advice to helping me manage my spending. I would not have felt comfortable moving from an arts course to working in a leading executive search firm were it not for his guidance in the business world. He is well respected by his work colleagues for being reliable and fair, and he cares very much for employees who work under him. They would often pass on such sentiments to me when I would intercept business calls as a child.

In addition to his family and workplace he cares very much for our fellow man, animals, and the environment, and gives generously to charities and disaster relief. He has instilled this compassion in his daughters as well as the principal that giving back to one's community is key to ensuring that it thrives. I am an advocate for social democracy and believe that those who have more should help support those who have less. I know my father believes this, and thus I was surprised to hear of his tax offense. He has always emphasized being alert, diligent, and on top of what is required of us by our parents, our school or the government. My father is very determined that we find out about and immediately pay any sort of tax, such as Council Tax in the U.K.

My father worried that this offense would negatively affect my and my sister's opinion of him; after all, he is regarded within our family and the Lugano community for always knowing the rules and sticking to procedure. My father was involved in a car accident in 2015 and the police thanked him for how he handled the process and the other man

involved (who was responsible for the crash). The Montagnola commune (Swiss community) has also expressed that they are grateful for my father's speedy and rigorous compliance with any information they require. The commune was happy to elevate us from B level residency to C level in 2012 because we have strictly followed all rules and laws of our commune.

My dad has spoken to all of us about why any and all actions leading to this offense were wrong, and how negatively it can affect you and your loved one's lives when you commit an offense like this. My father has expressed his regrets on a few occasions from both a logical and emotional perspective, and we have all shared in this as a family. I am certain that such an offense would never happen again. I believe in my dad and know him to admit when he is wrong, apologize, and correct his actions.

Thank you again for the opportunity to represent my father. Please do not hesitate to contact me for anything further.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael J. A. Culpepper". The signature is cursive and somewhat stylized, with "Michael" on the left, "J. A." in the center, and "Culpepper" on the right.

The Honorable Claude M. Hilton
Senior United States District Judge
April 2016

I'm the youngest daughter of Albert Cambata of three daughters, born on the 27th of September, 1994, in Virginia, USA. I felt growing up that my father instilled me with values such as being organised and being on top of all my responsibilities, in order to maintain balance and mould me into the reliable, trustworthy person I am and hope to be. Even though my father is an intense character, I always felt that his number one priority was my happiness and allowed me to pursue the things that made me happy and fulfilled as a person. He never forced any of his own desires on me. The only thing he actively passed on to me and wanted me to be a part of was his spirituality and meditation, and belief in a higher force that I could connect myself to.

It shocked me to hear of his tax offence suit because I grew up with a father who was always very concerned with everything being in its right place. I believe that is why he hasn't rested until he could settle this case, because of his valiant nature and his generous spirit. We could all feel his regret for not completing his 2007- 2008 tax forms because we know he always felt a moral obligation to teach us the importance of doing what we can to right our wrongs. I've never known my father to be concerned for his good reputation: he's a firm believer in right and wrong and as long as he was doing right by his family and the law, there was no way his reputation could be tarnished because he was doing the good and right thing. When we moved to Switzerland, I was very nervous leaving my home and known environment behind. My father stepped up the plate and learned what he could about the new society, about the culture and the language. I never felt that he was trying to force himself on anything and while it must have been just as hard for him, I see his struggle and yet willingness and openness to embrace the new culture with incredible respect. Even now that I am living and studying in London, England, my father is always on-top or ahead of organizing my tax returns and encourages us to be in control of these matters by always filing them on time with all the proper information.

My father is aware of what this suit has put us through, and I feel like he would never have let it get this far, and would never let it happen again, in order to protect us and preserve the integrity and love we have for one another as family. When I look at my father now I see a generous and driven man who wants to seek justice, for the peace of his family and the peace for himself. Even my closest friends, who know me and my father well know him to be a generous and caring man, who will go out of his way to make my friends comfortable as well. When I look at my father I see a man who's been beaten down and betrayed by people very close to him, and still finds the strength and courage to fight for what is right. He has proven to me that what you put out in the world you will receive in return and that giving up because things got difficult is not an option. In this particular case of the tax offence, I know my father is willing to do the right thing and I hope that your judgement is sympathetic to that.

Alaya Anthea Persia Cambata



To The Honorable Claude M. Hilton
Senior United States District Judge

Very dear Sir,

If you have a moment to spare, I have a few words that I would like to share with you about my husband.

Albert and I have been married for 30 years this June. We met in Tysons Corner, Virginia, and we have shared joys and experiences and all the aspects of life's ups and downs together in our long marriage. We have 3 beautiful daughters who are now 26, 24 and 21 and they are our biggest joy of all. We are a close family, enjoying doing so much together, and supporting and encouraging each other, and now the girls are off making lives of their own. All are university graduates and are resourceful, energetic and creative. They each have their own strengths, grace and generosity of spirit. They all travel home often.

I understand that my husband has been asked about interest that was earned on money outside the United States, for the years 2007 and 2008, right after we moved here to Switzerland. He has now posted bail and will return to the United States at the end of April for sentencing by your court.

If you knew this man, you would know a man who, in all his life, has been meticulous with finances, who has always paid every bill on the day it arrived and all US taxes on time. He hates to be in debt to anyone. He disliked taking out a mortgage on our house here because he would be owing on a debt. Having watched his reactions to these financial charges over the past 2 years or so, I have seen Albert upset and disappointed in himself. I know from watching him and listening to him that he feels bad and guilty and that he broke confidence with his own strong values. The reason that he has pled guilty is that he acknowledges the withholding of interest earned was intentionally done. He is certainly remorseful and has taken full responsibility and has told me and the girls of his disappointment in himself over the whole business.

We came to Switzerland because we wanted to start a fresh life away from my husband's family, (all living in the United States). It had all been rather ghastly for years as the dysfunction in the Cambata family worsened and there were family issues and vicious confrontations over the running of the family businesses in India. The final straw came when my husband refused to bow to his father's wishes because it would put 3,000 Indian families on the breadline and irrevocably damage the relationships with the Airline companies who relied on us to do exemplary contract work for them. Those employees who worked for my husband trusted him and begged him to remain when he was being forced out. These were long-term employees who were confident in his decisions and fair-handedness and his adherence to proper procedures. Also, his deep love for the company was understood and respected. This is all in the background of why we moved away from the United States and why we came to Europe. We might have gone to England instead but the choice finally landed on Switzerland. We also had to think of the children and the opportunities we could hopefully give them away from a very toxic family atmosphere. There has been little or no communication between us and the extended Cambata family for nearly a decade now. Our choice.

I supported my husband 100 percent with both the severing of ties with his family and with the move to Europe. My husband's deGision:3 for our own family have always been sound and tied to the care of all of us. He has guided us in every detail for these past 30 years. He is not brash or vain or self-aggrandizing. We love and respect this person. He has thanked me for every meal I have ever cooked. He has always ensured our physical safety, our financial safety and the family's well-being; his life lessons through the years have protected us all and encouraged us to be our best selves. We have always lived quietly, not on the party circuit, and have just a few very close friends whom we enjoy to visit and travel with a little.

I shall be with my husband and our eldest daughter when we meet with you on the 29th of April. Please know that my husband has a firm understanding of what he knowingly did, but I wanted to say

these words to you so that you would better know the man before you.

Very, very sincerely,
Celia Cambata

Celia Cambata